

SECTION VII--FOOD SERVICE ACCOUNTING

ILLUSTRATION 4

PROGRAM DISTRIBUTION (LABOR) WORKSHEET

Period _____	to _____		School _____								
	Breakfast		Lunch		Special Milk		A la Carte		Special Functions		Total Amts
	Hours	\$	Hours	\$	Hours	\$	Hours	\$	Hours	\$	
A	B	C	D	E	F	G	H	I	J	K	L
J. Bailey	20	57.75	20	57.75	5	14.44	20	57.75	15	43.31	231.00
A. Rose	20	28.84	40	57.68	4	5.77	10	14.42	6	8.65	115.36
N. Benjami	10	36.06	40	144.24	5	18.03	20	72.12	5	18.03	288.48
F. Julien	20	78.12	20	78.12	5	19.53	20	78.142	15	58.59	312.48
B. James			60	216.36			20	72.12	10(ot)	54.09	342.57
TOTALS (3)		200.77		554.15		57.77		294.53		182.67	1,289.89(4)
% OF TOTAL COSTS		15%		43%		5%		19%		14%	100%
(5)											
EMPLOYER'S FICA (6)		9.64		27.62		3.21		14.78		9.00	64.25
											(7)
MEDICAL INSURANCE		1.88		5.37		.63		2.87		1.75	12.50
UNEMPLOYMENT INS		.75		2.15		.35		1.15		.60	5.00
LIFE INSURANCE		3.00		8.60		1.00		4.60		2.80	20.00
PREMIUM											
TOTALS BY PROGRAM		216.04		597.89		62.96		317.93		196.82	1,391.64
(8)											(9)
TOTAL MEALS FOR PERIOD											
(10)											
STANDARD LABOR COSTS											

- (1) Enter the name of each employee, the number of hours reported in each program, and the total pay for these hours. All overtime hours and pay should be so identified.
- (2) Calculate the total gross pay for each employee by adding the pay for each program. Make the necessary corrections to ensure that this amount is equal to the employee's gross pay.
- (3) Calculate the total pay for each program for all employees.
- (4) Calculate the total gross pay for the pay period ensuring that the gross pay be program is equal to the gross pay for employees.
- (5) Calculate the percentage of total cost of each program by dividing the total gross pay into the total for each program, ensuring that the sum of the percentages is equal to 100 percent.
- (6) Calculate the amount of each employer contribution allocated to each program by multiplying the percentage of the total by the total contribution.
- (7) Add the amounts allocated to each program. Make corrections to ensure that this sum equals the actual cost.
- (8) Calculate the total payroll (labor) cost for each program.
- (9) Calculate the total payroll cost, ensuring that the sum of the gross pay, plus employer contributions, equals total program costs. This amount should equal the deposit made in the payroll checking account.
- (10) Divide program totals in (8) by meal totals in (10) to arrive at the standard labor cost per meal.